

Schedule 28

CITY TREASURERS

Nebraska Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508
(402) 471-2559

**REQUEST FOR APPROVAL OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA	SCHEDULE NUMBER
	28
	AGENCY, BOARD OR COMMISSION
	CITY TREASURERS
	DIVISION, BUREAU OR OTHER UNIT
	Supersedes Edition of August 7, 1985

PART I -- AGENCY STATEMENT

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.	
SIGNATURE *	<i>Lyle Dammas</i>
TITLE <i>President, Nebraska Municipal Clerks' Assoc.</i>	DATE <i>2-28-92</i>

PART II -- ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.	
SIGNATURE * <i>Andrea I. Paul</i>	DATE <i>Mar. 2, 1992</i>
STATE ARCHIVIST	

PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.	
SIGNATURE * <i>Allen Beerman</i>	DATE <i>February 29, 1992</i>
ADMINISTRATOR	

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of records, regardless of the media on which they reside. Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This schedule, along with the unique schedule written specifically for records unique to your office, approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. This report establishes that the destruction was performed in your normal course of business.

Please remember to retain the blank form for future use.

NON-SCHEDULED RECORDS

Contact a Records Management Consultant in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Consultant in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or State Archives, microfilming records, scanning records, etc.

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440 South 8th Street, Suite 210
Lincoln, NE 68508-2294
402-471-2559**

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SCHEDULE 28 –RECORDS OF MUNICIPAL TREASURERS

28-1 ASSESSMENT RECORDS

28-1-1 SPECIAL ASSESSMENT RECORD

Shows owner, property location and description, rate, and total tax for ornamental lighting, sewers (storm and water), water and paving districts. Also includes city clerk's certificates of special assessment, copies of council resolutions assessing special taxes and warrants from the city clerk ordering collection of special assessments.

ORIGINAL RECORD: Retain permanently; OR, microfilm and dispose of originals.

SECURITY MICROFILM: Transfer to the State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently; OR, transfer to the State Archives after no longer of reference value.

28-1-2 SPECIAL ASSESSMENT RECEIPTS

Receipts for payments to the city treasurer on special assessments. Shows type of assessment, name and address of payer, levy date, original amount and installment amount.

Dispose of after 10 years, provided audit has been completed.¹

28-1-3 SPECIAL ASSESSMENT PAYMENT RECORD

Quick reference journal. Shows account number, legal description of property, amount, receipt number, date paid and paid by whom.

Dispose of after superseded or obsolete, provided audit has been completed.¹

28-2 BANK AND INVESTMENT RECORDS

28-2-1 DAILY BANK ACCOUNT REGISTER

Running account of city funds in each bank.

Dispose of after 5 years, provided audit has been completed.¹

28-2-2 MONTHLY INVESTMENT RECORD

Shows investments bought and sold and balance for each fund.

Dispose of after 5 years, provided audit has been completed.¹

28-2-3 DAILY INVESTMENT RECORD

Shows detailed daily account of investments, a summary of which is transferred to monthly record. Also includes record of short-term investments not transferred to monthly record.

Dispose of after 5 years, provided audit has been completed.¹

28-3 REVENUE BOND RECORDS

28-3-1 PAID BOND AND COUPON REGISTER

Shows the fund, date of payment, date of bond issue, purpose of issue, coupon number, bond number and amount.

Dispose of 10 years after last issue has been paid, provided audit has been completed.¹

28-3-2 PAID BONDS AND COUPONS

Redeemed BONDS and COUPONS issued by the city, special districts or schools.
Dispose of after compliance with Section 10-206, R.R.S. 1943; satisfaction of complete bond issue provided audit has been completed.¹

28-4 DELINQUENT TAX AND FORECLOSURE RECORDS

28-4-1 DELINQUENT TAX REPORTS

Certified list of delinquent taxes, including legal description of the properties concerned, names of property owners, amount due, etc. Includes composite Delinquent Tax List.

ORIGINAL RECORD: Retain permanently; OR, microfilm and destroy originals

SECURITY MICROFILM: Transfer to the State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently; OR, transfer to the State Archives after no longer of reference value.

28-4-2 DELINQUENT TAX LEDGERS

The actual tax rolls showing the same information as the Delinquent Tax List.

ORIGINAL RECORD: Retain permanently; OR, microfilm and destroy originals.

SECURITY MICROFILM: Transfer to the State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently; OR, transfer to the State Archives after no longer of reference value.

28-4-3 DELINQUENT TAX RECEIPTS

Receipts for payment of delinquent taxes, showing date and amount of payment, legal description of property and name of payer.

Dispose of 10 years after final settlement, provided audit has been completed.¹

28-4-4 DELINQUENT TAX STATEMENTS

Tax bills that have not been paid.

Dispose of after 10 years, provided audit has been completed.¹

28-4-5 TAX SALE RECEIPT BOOKS

Receipts for payment of delinquent taxes at tax sales, recording the amount due, amount paid, description of property, name of payer, etc.

Dispose of 10 years after final settlement, provided audit has been completed.¹

28-4-6 TAX SALE RECORD (REPORT)

Shows data on the sale of real property for delinquent taxes, including date of sale, description of property, amount of sale, date of redemption, by whom redeemed, and amount paid in redemption.

ORIGINAL RECORD: Retain permanently; OR, microfilm and destroy originals.

SECURITY MICROFILM: Transfer to the State Archives; retain permanently.

MICROFILM WORK COPY: Retain permanently; OR, transfer to the State Archives after no longer of reference value.

28-4-7 TAX SALE CERTIFICATES AND REDEMPTION CERTIFICATES

Describes real property sold or redeemed, amount paid, and date of the payment. May be stubs or copies.

Dispose of after 10 years, provided audit has been completed.¹

28-4-8 TAX FORECLOSURE FILES

Contains information regarding the proceedings of tax foreclosure cases. May include amount of taxes owed, description of property purchased, amount of sale price, assessed value and work sheets.

Dispose of 10 years after date of sale, provided audit has been completed.¹

28-4-9 TAX FORECLOSURE SHEETS

Records property description, date of case filing, docket and file location, date sold, purchaser, date of confirmation of sale, amounts of taxes due, etc.

Dispose of 10 years after date of confirmation of sale, provided audit has been completed.¹

28-5 TAXATION RECORDS

28-5-1 TAX LISTS

Real and personal property tax lists showing assessed valuation, detailed taxes, address, receipt number, date of payment, person paying, and delinquency, if any.

ORIGINAL RECORD: Retain permanently; microfilm for security. May be transferred to the State Archives after 20 years.

SECURITY MICROFILM: Transfer to the State Archives, retain permanently.

MICROFILM WORK COPY: Retain permanently; OR, transfer to the State Archives after no longer of reference value.

28-5-2 TAX RECEIPTS

Duplicate tax receipts for personal and real property taxes for residents showing amount paid, description of property, assessed valuation, consolidated tax, etc.

Dispose of after 10 years, provided audit has been completed.¹

28-5-3 TAX REFUND CLAIMS

Claims for refund of taxes on real estate or personal property including refund checks and copies of refund checks, undeliverable refund checks, certification list for refunds of taxes including technical school refunds, etc.

Dispose of 3 years after payment or attempt of payment of refund or denial of claim, provided audit has been completed.¹

28-5-4 TAX LIST CHANGES

Shows notification of change in tax from assessor's office in cases of increase or decrease in tax. Records name of taxpayer, address, and effective date.

Dispose of after 10 years, provided audit has been completed.¹

28-6 RECEIPT AND DISBURSEMENT RECORDS

28-6-1 GENERAL TREASURER'S LEDGER

Record of collections, disbursements and account balances for all city funds.

Dispose of after 5 years, provided audit has been completed.¹

28-6-2 DAILY CASH BOOK

Shows daily receipts and disbursements of city treasurer, including balances of cash on hand, disbursements and bank deposits.

Dispose of according to General Records Schedule #24.

28-6-3 DAILY CASH RECEIPTS REGISTER

Shows source, year, account number, receipt number, type of receipt and total receipts for the day.

Dispose of according to General Records Schedule #24.

28-6-4 MONTHLY REVENUE LEDGER

Shows fund, receipt number, department, account number, current month revenue, previous balance and balance to date; by month.

Dispose of after 5 year s, provided audit has been completed.¹

28-6-5 SPECIAL DISTRICT REGISTERS

For sewer, paving, water and miscellaneous districts. Shows district number, warrant number, date, in whose name registered, amount, dates of presentation, notice and payment, amount paid and register number.

Dispose of 5 years after last entry, provided audit has been completed.¹

28-6-6 TAX DISTRIBUTION RECORD

Shows date, fund and total by month.

Dispose of after 5 years, provided audit has been completed.¹

28-6-7 PAID WARRANTS REGISTER

Dispose of according to General Records Schedule #24.

28-6-8 VALIDATING TAPES

Dispose of according to General Records Schedule #24.

28-6-9 DAILY RECAPITULATION SHEETS

Daily summary of receipts, showing type of receipt and amount.

Dispose of after 5 years, provided audit has been completed.¹

28-7 REPORTS

28-7-1 MONTHLY REPORT TO COUNCIL

Monthly account to Council showing the state of the treasury.

Dispose of after 5 years, provided audit has been completed.¹

28-7-2 ANNUAL REPORT

Report of receipts and expenditures and financial status of the treasury.

Dispose of according to General Records Schedule #24.

28-7-3 SCHOOL DISTRICT TREASURER'S REPORT

Monthly report by city treasurer as ex-officio school district treasurer.

Dispose of after 10 years, provided audit has been completed.¹

28-7-4 GAMING RECORDS

Printed tickets, financial statements and reports, deposit slips, etc. of city gaming activities (lottery, keno, etc.)

Dispose of after 5 years, provided audit has been completed.¹

28-7-5 CITY SALES TAX RECORDS

Dispose of after 5 years, provided audit has been completed.¹

28-7-6 GOLF COURSE REPORTS

Records of daily financial transactions of municipal golf courses. Includes membership dues collected, greens fees, cart rentals, etc.

Dispose of after 3 years, provided audit has been completed.¹

28-8 CITY SERVICES AND UTILITY RECORDS

28-8-1 BILLS FOR CITY SERVICES

May include such services as: airport hanger rents; alarm paging and answering service; Ambulance; breath tests; damage to city property; land fill; rentals of city owned property; weed mowing; and others not specifically listed here

Dispose of 1 year after payment, provided audit has been completed.¹

28-8-2 UTILITY BILLS

Bills for electricity, gas, sewer, water services, etc.

Dispose of 2 years after payment, provided audit has been completed.¹

28-8-3 UTILITY ACCOUNTS RECEIVABLE RECORDS

For electricity, gas, sewer and water.

Dispose of after 5 years, provided audit has been completed.¹

28-8-4 METER READING RECORDS

For electricity, gas, sewer and water.

Dispose of after 2 years, provided audit has been completed.¹

28-8-5 COPIES OF NOTICES OF UNPAID UTILITY BILLS

For electricity, gas, sewer and water.

Dispose of 2 years after payment or release , provided audit has been completed.¹

28-8-6 UTILITY SECURITY DEPOSIT RECORDS

Records of customers security deposits for utility services.

Dispose of 5 years after deposit is no longer held, provided audit has been completed.¹

28-9 MISCELLANEOUS RECORDS

28-9-1 ADDING MACHINE TAPES

Dispose of concurrently with records for which the tape was run, or after 5 years, or after audit, whichever is first.¹

28-9-2 AFFIDAVITS OF PUBLICATIONS

Dispose of according to General Records Schedule #24.

28-9-3 REAL PROPERTY LEGAL DESCRIPTIONS

Shows account number and legal description of all property in city. May also include plat books.

Dispose of after superseded or after obsolete.

28-9-4 RECORDS OF CERTIFIED CHECKS ACCOMPANYING BIDS

Includes purchasing agent's order to treasurer to return checks, receipt from owner to clerk for checks returned and clerk's receipt for checks returned.

Dispose of after 3 years, provided audit has been completed.¹

28-9-5 SAVINGS BOND LEDGER

Dispose of 3 years after last entry, provided audit has been completed.¹

28-9-6 AMBULANCE RECORDS

Records relating to ambulance service under the control of the city clerk. Includes copies of Medicare claims, Medicaid claims, other insurance filings, correspondence regarding claims, incident sheets, confidential medical information, etc.

Dispose of after 3 years, provided audit has been completed.¹

NOTE

1. These records may be disposed of after the required retention period, provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit.

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8TH STREET SUITE 210 LINCOLN, NE 68508-2294	AGENCY
	DIVISION
	SUB-DIVISION

REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

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DATE	SIGNATURE
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SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.

RMA 03006D

VOLUME ESTIMATING GUIDE

**(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK
ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS
ADEQUATE.)**

Vertical File Cabinet, 4 drawer letter-size	6 cubic feet
Vertical File Cabinet, 4 drawer legal-size.....	8 cubic feet
Lateral File, 4 drawer/shelf letter-size	9 cubic feet
Lateral File, 4 drawer/shelf legal size	12 cubic feet
Records center carton.....	1 cubic foot
About a pickup load	50 cubic feet